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GRI Content Index

Nikon's "Sustainability Report 2019" was drafted in compliance with the Core option of the GRI Sustainability Reporting Standards and the report contains standard information for disclosure items.

The highlighted (■) economy, environment and social items represent the Core option requirements or GRI Standards closely tied to the Nikon Group's CSR priority issues.

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 102: General Disclosures 2016					
1 Organizational profile					
102-1	Name of the organization	Nikon Group Profile	P5		
102-2	Activities, brands, products, and services	Business Domains Solving Social Issues by Using Opto-electronics Technologies	P5 P23		
102-3	Location of headquarters	Nikon Group Profile	P5		
102-4	Location of operations	Corporate Information > Company Profile > Nikon Group Companies	https://www.nikon.com/about/corporate/profile/group/		
102-5	Ownership and legal form	Nikon Group Profile Securities Report	P5		
102-6	Markets served	Nikon Group Profile Stakeholder Engagement Securities Report	P5 P10		
102-7	Scale of the organization	Nikon Group Profile	P5		
102-8	Information on employees and other workers	—		Promoting the Success of Diverse Employees Data Index—Strengthening CSR Foundation	P100 P144
102-9	Supply chain	Nikon's Supply Chain Management	P87		
102-10	Significant changes to the organization and its supply chain	Securities Report		The Nikon Group's Supply Chain	P87
102-11	Precautionary Principle or approach	Ensuring Quality and Safety Environmental Management Promotion System Risk Management	P37 P49 P127		
102-12	External initiatives	Participation in International Initiatives List of Main Affiliated Organizations Related to CSR	P9 P11		
102-13	Membership of associations	Participation in International Initiatives List of Main Affiliated Organizations Related to CSR	P9 P11		
2 Strategy					
102-14	Statement from senior decision-maker	Message from the President	P3		
102-15	Key impacts, risks, and opportunities	Message from the President Risk Management	P3 P127		

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3	Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	Our Philosophy/Our Vision Compliance	P5 P114		
102-17	Mechanisms for advice and concerns about ethics	Compliance	P114		
4	Governance				
102-18	Governance structure	CSR Promotion System Corporate Governance	P8 P120		
102-19	Delegating authority	CSR Promotion System Corporate Governance	P8 P120		
102-20	Executive-level responsibility for economic, environmental, and social topics	Challenging toward Innovation Improving Product and Service Quality Responding to Environmental Issues Strengthening Supply Chain Management Respecting Human Rights Promoting the Success of Diverse Employees Strengthening Compliance Ensuring Effective Governance	P27 P35 P45 P86 P96 P100 P113 P119	CSR Promotion System Product Quality Control Environmental Management System Compliance Promotion System Corporate Governance (Organization) Risk Management System	P8 P37 P49 P114 P120 P127
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement	P10	CSR Promotion System Engagement with Procurement Partners	P8 P88
102-22	Composition of the highest governance body and its committees	Corporate Governance Corporate Governance Guideline Directors and Officers	P120 https://www.nikon.com/about/ir/governance/organization/guideline/ https://www.nikon.com/about/corporate/profile/management/		
102-23	Chair of the highest governance body	Corporate Governance Corporate Governance Report (in Japanese)	P120		
102-24	Nominating and selecting the highest governance body	Corporate Governance	P120		
102-25	Conflicts of interest	Corporate Governance Guideline	https://www.nikon.com/about/ir/governance/organization/guideline/		
102-26	Role of highest governance body in setting purpose, values, and strategy	CSR Promotion System Corporate Governance	P8 P120		
102-27	Collective knowledge of highest governance body	Corporate Governance	P120	CSR Promotion System	P8
102-28	Evaluating the highest governance body's performance	Corporate Governance	P120		

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102-29	Identifying and managing economic, environmental, and social impacts	CSR Promotion System Corporate Governance Risk Management	P8 P120 P127		
102-30	Effectiveness of risk management processes	Corporate Governance Risk Management	P120 P127		
102-31	Review of economic, environmental, and social topics	* The Risk Management Committee, whose members include internal Directors and Audit & Supervisory Committee Members convenes biannually. The CSR Committee also convenes biannually.			
102-32	Highest governance body's role in sustainability reporting	CSR Promotion System	P8		
102-33	Communicating critical concerns	Risk Management	P127		
102-34	Nature and total number of critical concerns	—			* Not disclosed because it is confidential information.
102-35	Remuneration policies	Compensation of Directors and Officers	P124		
102-36	Process for determining remuneration	Compensation of Directors and Officers	P124		
102-37	Stakeholders' involvement in remuneration	* Article 26, Chapter 4 of Nikon's Articles of Incorporation state, "The compensation, bonuses and other financial benefits received from the Company as consideration for the execution of the duties of Directors shall be determined by resolution of the General Shareholders' Meeting, while making distinction between Directors who are Audit and Supervisory Committee Members and other Directors."			
102-38	Annual total compensation ratio	Securities Report			
102-39	Percentage increase in annual total compensation ratio	—			Securities Report
5	Stakeholder engagement				
102-40	List of stakeholder groups	Stakeholder Engagement	P10		
102-41	Collective bargaining agreements	Labor Relations	P99		
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	P10		
102-43	Approach to stakeholder engagement	Stakeholder Engagement	P10		
102-44	Key topics and concerns raised	Two-Way Communication with Shareholders and Investors (Column)	P11		
6	Reporting practice				
102-45	Entities included in the consolidated financial statements	Securities Report			
102-46	Defining report content and topic Boundaries	* Departments in charge and CSR departments determine which items to disclose of the GRI Standards from the standpoint of both requests from society and importance for Nikon.		About Sustainability Report 2019 CSR Priority Issues	P2 P13
102-47	List of material topics	CSR Priority Issues	P13		

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GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
102-48	Restatements of information	* Partial changes made to past environmental and personnel data due to the expansion of the boundary and changes to definitions.			
102-49	Changes in reporting	About Sustainability Report 2019 Boundary of the Nikon Group's Environmental Management and Environmental Performance Data	P2 P51		
102-50	Reporting period	About Sustainability Report 2019	P2		
102-51	Date of most recent report	* Previous edition published in August 2018			
102-52	Reporting cycle	* Published annually			
102-53	Contact point for questions regarding the report	About Sustainability Report 2019	P2		
102-54	Claims of reporting in accordance with the GRI Standards	* This report is prepared in compliance with the Core option of the GRI Standards.	P2		
102-55	GRI content index	About Sustainability Report 2019 GRI Content Index	P2 P156		
102-56	External assurance	Independent Practitioner's Assurance	P155		
103 Management Approach					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its Boundary	CSR Priority Issues	P13		
103-2	The management approach and its components	Targets, results, and self-assessment for all material items: CSR Priority Issues - Targets and Results ■ Contributing to Society through Business Activities Solving Social Issues by Using Opto-electronics Technologies Challenging toward Innovation Improving Product and Service Quality ■ Responding to Environmental Issues Nikon Environmental Management Environmental Management Promotion System ■ Strengthening CSR Foundation Strengthening Supply Chain Management Respecting Human Rights Promoting the Success of Diverse Employees Strengthening Compliance * All 36 reporting/consulting concerning human rights, harassment, and labor were addressed during the reporting period. Ensuring Effective Governance	P15 P23 P27 P35 P46 P49 P86 P96 P100 P113 P119		
103-3	Evaluation of the management approach	CSR Priority Issues	P13		

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200	Economic				
GRI 201: Economic Performance 2016					
201-1	Direct economic value generated and distributed	Nikon Group Profile Securities Report	P5		
201-2	Financial implications and other risks and opportunities due to climate change	Nikon Environmental Management (Environment-related Risk Management)	P46 (P51)	* Financial figures are omitted due to confidentiality restrictions.	
201-3	Defined benefit plan obligations and other retirement plans	Securities Report			
201-4	Financial assistance received from government	—			
GRI 202: Market Presence 2016					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—		Ratio of Basic Salary and Remuneration of Women to Men * Scope: Nikon Corporation	P152
202-2	Proportion of senior management hired from the local community	Data Index—Strengthening CSR Foundation	P146		
GRI 203: Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	Corporate Citizenship Activities Corporate Citizenship Activities (website)	P133 https://www.nikon.com/about/sustainability/citizenship/		
203-2	Significant indirect economic impacts	Corporate Citizenship Activities Corporate Citizenship Activities for Environment Data Index—Corporate Citizenship Activities Corporate Citizenship Activities (website)	P133 P85 P154 https://www.nikon.com/about/sustainability/citizenship/		
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	—		Nikon's Supply Chain Management	P87
GRI 205: Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	Efforts to Prevent Bribery	P116		
205-2	Communication and training about anti-corruption policies and procedures	Promoting CSR Procurement Efforts to Prevent Bribery	P90 P116	Participation in International Initiatives	P9
205-3	Confirmed incidents of corruption and actions taken	Efforts to Prevent Bribery * Not applicable	P116		

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GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 206: Anti-competitive Behavior 2016					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Efforts to Prevent Competition Law Violations * Not applicable	P117		
300 Environmental					
GRI 301: Materials 2016					
301-1	Materials used by weight or volume	—			
301-2	Recycled input materials used	—		Promoting Resource Circulation	P68
301-3	Reclaimed products and their packaging materials	—		Promoting Resource Circulation	P68
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	The Nikon Group's Main Environmental Impacts Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P55 P60 P139		
302-2	Energy consumption outside of the organization	—		Promoting a Low-carbon Society	P60
302-3	Energy intensity	Nikon Environmental Management Data Index—Responding to Environmental Issues	P46 P139		
302-4	Reduction of energy consumption	Nikon Environmental Management Data Index—Responding to Environmental Issues	P46 P139		
302-5	Reductions in energy requirements of products and services	Nikon Environmental Management Data Index—Responding to Environmental Issues	P46 P139	Eco-friendly Products Development	P56
GRI 303: Water and Effluents 2018					
303-1	Interactions with water as a shared resource	Protection of Water Resources	P74		
303-2	Management of water discharge-related impacts	—			
303-3	Water withdrawal	Protection of Water Resources	P74		
303-4	Water discharge	Protection of Water Resources	P74		
303-5	Water consumption	Protection of Water Resources	P74		
GRI 304: Biodiversity 2016					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	—			
304-2	Significant impacts of activities, products, and services on biodiversity	Protection of Water Resources Contributing to a Healthy and Environmentally Safe Society	P74 P76	Approach to Biodiversity	P82

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GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
304-3	Habitats protected or restored	Initiatives for Biodiversity Conservation Corporate Citizenship Activities for Environment	P83 P85	Approach to Biodiversity	P82
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—			
GRI 305: Emissions 2016					
305-1	Direct (Scope1) GHG emissions	Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P60 P139	* There are no CO ₂ emissions of biological origin.	
305-2	Energy indirect (Scope 2) GHG emissions	Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P60 P139		
305-3	Other indirect (Scope3) GHG emissions	Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P60 P139		
305-4	GHG emissions intensity	Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P60 P139		
305-5	Reduction of GHG emissions	Promoting a Low-carbon Society Data Index—Responding to Environmental Issues	P60 P139		
305-6	Emissions of ozone-depleting substances (ODS)	Abolition of All Ozone-layer-depleting Substances	P77		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	The Nikon Group's PRTR and VOCs Data Index—Responding to Environmental Issues Environmental Data by Business Facility and Manufacturing Company (in Japanese)	P81 P139 https://www.nikon.co.jp/sustainability/environment/data		
GRI 306: Effluents and Waste 2016					
306-1	Water discharge by quality and destination	Protection of Water Resources Data Index—Responding to Environmental Issues	P74 P139		
306-2	Waste by type and disposal method	Promoting Resource Circulation Data Index—Responding to Environmental Issues	P68 P139	Contributing to a Healthy and Environmentally Safe Society	P76
306-3	Significant spills	* Not applicable Environmental Management System Prevention of Air, Water and Soil Pollution	P49 P81		
306-4	Transport of hazardous waste	* Nikon neither imports nor exports hazardous wastes designated under the Basel Convention Annexes I, II, III and VII.			
306-5	Water bodies affected by water discharges and/or runoff	* Not applicable Nikon's Water Risk	P74		
GRI 307: Environmental Compliance 2016					
307-1	Non-compliance with environmental laws and regulations	* Not applicable Environmental Management System	P49		

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GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 308: Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria			Promoting Green Procurement * Percentage not calculated	P78
308-2	Negative environmental impacts in the supply chain and actions taken	Promoting Green Procurement	P78		
400 Social					
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	Data Index–Strengthening CSR Foundation	P146		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–		Supporting Diverse Work Styles	P108
401-3	Parental leave	Supporting Balance Care for Children and Other Family Members Data Index–Strengthening CSR Foundation	P109 P149		
GRI 402: Labor/Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	–		Labor Relations	P99
GRI 403: Occupational Health and Safety 2018					
403-1	Occupational health and safety management system	Employees' Health and Safety	P110		
403-2	Hazard identification, risk assessment, and incident investigation	Employees' Health and Safety	P110		
403-3	Occupational health services	Employees' Health and Safety	P110		
403-4	Worker participation, consultation, and communication on occupational health and safety	–		Labor Relations	P99
403-5	Worker training on occupational health and safety	Raising Health and Safety Management Standards	P110		
403-6	Promotion of worker health	–		Mental Health Care	P112
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Raising Health and Safety Management Standards	P110		
403-8	Workers covered by an occupational health and safety management system	–		Employees' Health and Safety	P110

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403-9	Work-related injuries	Employees' Health and Safety Data Index–Strengthening CSR Foundation	P110 P150	* Information and data were gathered through Group surveys. Risk analysis and countermeasures are currently underway, but disclosure is a matter for consideration as confidential information is included.	
403-10	Work-related ill health	Employees' Health and Safety Data Index–Strengthening CSR Foundation	P110 P151		
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	Human Resource Development	P102		
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development Utilizing a Diverse Workforce	P102 P106		
404-3	Percentage of employees receiving regular performance and career development reviews	* Nikon conducts target assessment interviews of all employees biannually and there is no difference in evaluations based on gender.		Fair Treatment and HR Development	P101
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	Promoting the Success of Diverse Employees Corporate Governance Data Index–Strengthening CSR Foundation	P104 P120 P145		
405-2	Ratio of basic salary and remuneration of women to men	Data Index–Strengthening CSR Foundation	P152		
GRI 406: Non-discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken	–		Compliance Promotion System	P114
GRI 407: Freedom of Association and Collective Bargaining 2016					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–		Human Rights Initiatives	P97
GRI 408: Child Labor 2016					
408-1	Operations and suppliers at significant risk for incidents of child labor	Promoting CSR Procurement Human Rights Initiatives	P90 P97		
GRI 409: Forced or Compulsory Labor 2016					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Promoting CSR Procurement Human Rights Initiatives	P90 P97		

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GRI 410: Security Practices 2016					
410-1	Security personnel trained in human rights policies or procedures	—			
GRI 411: Rights of Indigenous Peoples 2016					
411-1	Incidents of violations involving rights of indigenous peoples	—			
GRI 412: Human Rights Assessment 2016					
412-1	Operations that have been subject to human rights reviews or impact assessments	Participation in International Initiatives Initiatives for Preventing Human Rights Violations	P9 P98		
412-2	Employee training on human rights policies or procedures	—		Initiatives for Preventing Human Rights Violations * As we provided education through a CSR newsletter this year, it was distributed to all Group employees; therefore, training hours and percentages cannot be calculated.	P98
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—			
GRI 413: Local Communities 2016					
413-1	Operations with local community engagement, impact assessments, and development programs	—		Biodiversity Conservation Corporate Citizenship Activities Data Index—Corporate Citizenship Activities	P82 P133 P154
413-2	Operations with significant actual and potential negative impacts on local communities	—			
GRI 414: Supplier Social Assessment 2016					
414-1	New suppliers that were screened using social criteria	—		Strengthening Supply Chain Management	P86
414-2	Negative social impacts in the supply chain and actions taken	Promoting CSR Procurement	P90		
GRI 415: Public Policy 2016					
415-1	Political contributions	0 yen			

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GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 416: Customer Health and Safety 2016					
416-1	Assessment of the health and safety impacts of product and service categories	Ensuring Safety of Products and Services * Nikon conducts safety assessments for all of its products.	P39		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Ensuring Safety of Products and Services	P39		
GRI 417: Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	Ensuring Safety of Products and Services	P39		
417-2	Incidents of non-compliance concerning product and service information and labeling	Ensuring Safety of Products and Services	P39		
417-3	Incidents of non-compliance concerning marketing communications	* Not applicable			
GRI 418: Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	* Not applicable		Risk Management for Information Assets	P128
GRI 419: Socioeconomic Compliance 2016					
419-1	Non-compliance with laws and regulations in the social and economic area	* Not applicable			